

	Data Dictionary			
	Dataset Name	C-2, Tax Liability Computations All Corporations		
	Dataset Description	This dataset contains statistics on tax liabilities for corporate tax returns. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml , Annual Report, Tables C-2.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_time_date
4	Returns With Gross Receipts	Number of returns with gross receipts.	Number	returns_with_gross_receipts
5	Gross Receipts	Total gross receipts amount.	Number	gross_receipts
6	Returns Less Cost of Goods Sold	Number of returns with cost of goods sold.	Number	returns_less_cost_of_goods_sold
7	Less Cost of Goods Sold	Total cost of goods sold amount.	Number	less_cost_of_goods_sold
8	Returns Gross Profit	Number of returns with gross profit.	Number	returns_gross_profit
9	Gross Profit	Total of gross profit amount.	Number	gross_profit
10	Returns Total Income	Number of returns with total income.	Number	returns_total_income
11	Total Income	Total income amount.	Number	total_income
12	Returns Total Deductions	Number of returns with total deductions.	Number	returns_total_deductions
13	Total Deductions	Total deductions amount.	Number	total_deductions
14	Returns With Net Income Before State Adjs	Number of returns with net income before state adjustments.	Number	returns_with_net_income_before_state_adjs
15	Net Income Before State Adjs	Total net income before state adjustments amount.	Number	net_income_before_state_adjs
16	Returns With Net Income After State Adjs	Number of returns with net income after state adjustments.	Number	returns_with_net_income_after_state_adjs
17	Net Income After State Adjs	Total net income after state adjustments amount.	Number	net_income_after_state_adjs
18	Returns Net Income After State Adjs Loss	Number of returns with negative net income after state Adjustments.	Number	returns_net_income_after_state_adjs_loss
19	Net Income After State Adjs Loss	Total loss after state adjustments amount.	Number	net_income_after_state_adjs_loss
20	Returns Net Income After State Adjs Profit	Number of returns with positive net income after state Adjustments.	Number	returns_net_income_after_state_adjs_profit
21	Net Income After State Adjs Profit	Total profit after state adjustments amount.	Number	net_income_after_state_adjs_profit
22	Corp Returns With Apportioning Nonbusiness Income	Number of returns with apportioning nonbusiness income.	Number	corp_returns_with_apportioning_nonbusiness_income
23	Total Apportioning Nonbusiness Income	Total apportioning nonbusiness income amount.	Number	total_apportioning_nonbusiness_income
24	Corp Returns With Apportioning Business Income	Number of returns with apportioning business income.	Number	corp_returns_with_apportioning_business_income
25	Total Apportioning Business Income	Total apportioning business income amount.	Number	total_apportioning_business_income
26	Apportioning Corp Returns With Nonbusiness Income Allocated to CA	Number of returns with nonbusiness income allocated to California.	Number	apportioning_corp_returns_with_nonbusiness_income_allocated_to_ca
27	Apportioning Corp Nonbusiness Income Allocated to CA	Total nonbusiness income amount allocated to California.	Number	apportioning_corp_nonbusiness_income_allocated_to_ca
28	Apportioning Corps Returns With Business Income Apportioned to CA	Number of returns with business income allocated to California.	Number	apportioning_corps_returns_with_business_income_apportioned_to_ca
29	Apportioning Corp Business Income Apportioned to CA	Total business income amount allocated to California.	Number	apportioning_corp_business_income_apportioned_to_ca
30	Returns Apportioning Corps State Net Income	Number or returns with apportioned state net income (SNI).	Number	returns_apportioning_corps_state_net_income

31	Apportioning Corps State Net Income	Total apportioning SNI amount.	Number	apportioning_corps_state_net_income
32	Returns Nonapportioning Corps State Net Income	Number or returns with nonapportioned state net income (SNI).	Number	returns_nonapportioning_corps_state_net_income
33	Nonapportioning Corps State Net Income	Total nonapportioning SNI amount.	Number	nonapportioning_corps_state_net_income
34	Returns Total SNI	Number of returns with (apportioned and nonapportioned) total income for state purposes (SNI).	Number	returns_total_sni
35	Total SNI	Total SNI amount (total of apportioning SNI and nonapportioning SNI).	Number	total_sni
36	Returns Taxable Loss	Number of returns with net loss for state purposes after apportionment.	Number	returns_taxable_loss
37	Taxable Loss	Total state net loss amount after apportionment.	Number	taxable_loss
38	Returns Taxable Profit	Number of returns with net profit for state purposes after apportionment.	Number	returns_taxable_profit
39	Taxable Profit	Total state net profit amount after apportionment.	Number	taxable_profit
40	Returns NOL Or Disaster Loss	Number of returns with net operating loss (NOL) and disaster loss.	Number	returns_nol_or_disaster_loss
41	NOL Or Disaster Loss	Total NOL and disaster loss amount.	Number	nol_or_disaster_loss
42	Returns SNI After NOL Or Disaster Loss	Number of returns with SNI after NOL for tax purposes.	Number	returns_sni_after_nol_or_disaster_loss
43	SNI After NOL Or Disaster Loss	Total SNI amount after NOL for tax purposes.	Number	sni_after_nol_or_disaster_loss
44	Returns Tax Before Credits and AMT	Number of returns with tax before credits and alternative minimum tax (AMT).	Number	returns_tax_before_credits_and_amt
45	Tax Before Credits and AMT	Total tax before credits and AMT amount.	Number	tax_before_credits_and_amt
46	Returns Tax Credits	Number of returns with tax credit.	Number	returns_tax_credits
47	Tax Credits	Total tax credit amount.	Number	tax_credits
48	Returns AMT	Number of returns with AMT, tax from schedule D, and excess net passive income tax.	Number	returns_amt
49	AMT	Total alternative minimum tax (AMT), tax from schedule D, and excess net passive income tax amount.	Number	amt
50	Returns With Total State Tax	Number of returns with total state tax.	Number	returns_with_total_state_tax
51	Total State Tax	Total state tax amount.	Number	total_state_tax

Additional Details

1.
- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.